

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> CITY OF <u>COUNCIL BLUFFS</u> , IOWA DUE: December 1, 2016		16207800400000 City of Council Bluffs 209 Pearl Street Council Bluffs, Iowa 51503-0826	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies. (Please correct any error in name, address, and ZIP Code)	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	40,252,746		40,252,746	40,380,508
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	40,252,746		40,252,746	40,380,508
Delinquent property taxes	23,232		23,232	0
TIF revenues	4,845,542		4,845,542	5,712,797
Other city taxes	18,238,767	0	18,238,767	19,038,979
Licenses and permits	4,317,612	0	4,317,612	4,405,180
Use of money and property	972,078	7,065	979,143	921,426
Intergovernmental	31,153,166	0	31,153,166	20,553,611
Charges for fees and service	8,201,410	10,970,386	19,171,796	20,564,881
Special assessments	304,272	0	304,272	171,000
Miscellaneous	10,640,789	639,057	11,279,846	13,524,758
Other financing sources	2,444,419	9,109,379	11,553,798	28,105,554
Total revenues and other sources	121,394,033	20,725,887	142,119,920	153,378,694
Expenditures and Other Financing Uses				
Public safety	32,951,304	0	32,951,304	32,473,181
Public works	13,006,547	0	13,006,547	11,081,450
Health and social services	700,896	0	700,896	767,048
Culture and recreation	13,215,594	0	13,215,594	13,195,756
Community and economic development	8,064,247	0	8,064,247	9,049,761
General government	14,764,870	0	14,764,870	12,015,371
Debt service	14,199,729	0	14,199,729	14,244,699
Capital projects	31,463,466	0	31,463,466	31,201,000
Total governmental activities expenditures	128,366,653	0	128,366,653	124,028,266
Business type activities	0	14,893,780	14,893,780	15,856,211
Total ALL expenditures	128,366,653	14,893,780	143,260,433	139,884,477
Other financing uses, including transfers out	2,444,419	0	2,444,419	15,786,554
Total ALL expenditures/And other financing uses	130,811,072	14,893,780	145,704,852	155,671,031
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-9,417,039	5,832,107	-3,584,932	-2,292,337
Beginning fund balance July 1, 2015	55,968,625	150,699,396	206,668,021	189,332,710
Ending fund balance June 30, 2016	46,551,586	156,531,503	203,083,089	187,040,373

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 40,535,000	Other long-term debt	\$ 8,948,119
Revenue debt	\$ 4,738,340	Short-term debt	\$ 0
TIF Revenue debt	\$ 3,564,951		
		General obligation debt limit	\$ 229,943,028

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF			
Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone →	Area Code	Number Extension
Signature of Mayor or other City official (Name and Title)		Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF COUNCIL BLUFFS						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS		Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
1	Section A - TAXES											1				
2	Taxes levied on property	34,415,722			5,837,024			40,252,746			40,252,746	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	34,415,722	0		5,837,024	0		40,252,746		T01	40,252,746	4				
5	Delinquent property taxes	19,716			3,516			23,232		T01	23,232	5				
6	Total property tax	34,435,438	0		5,840,540	0	0	40,275,978			40,275,978	6				
7	TIF revenues			4,845,542				4,845,542		T01	4,845,542	7				
8	Other city taxes															
9	Utility tax replacement excise taxes	3,254,258			521,107			3,775,365		T15	3,775,365	8				
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
11	Parimutuel wager tax	42,382						42,382		C30	42,382	10				
12	Gaming wager tax	3,036,725						3,036,725		C30	3,036,725	11				
13	Mobile home tax							0		T19	0	12				
14	Hotel/motel tax	2,805,846						2,805,846		T19	2,805,846	13				
15	Other local option taxes		8,373,886	204,563				8,578,449		T09	8,578,449	14				
16	TOTAL OTHER CITY TAXES	9,139,211	8,373,886	204,563	521,107	0	0	18,238,767	0		18,238,767	15				
17	Section B - LICENSES AND PERMITS	4,210,652	106,960					4,317,612		T29	4,317,612	16				
18	Section C - USE OF MONEY AND PROPERTY											17				
19	Interest	236,420	456	0	10,875			247,751		U20	247,751	18				
20	Rents and royalties	54,728	669,599					724,327	7,065	U40	731,392	19				
21	Other miscellaneous use of money and property							0		U20	0	20				
22								0			0	21				
23	TOTAL USE OF MONEY AND PROPERTY	291,148	670,055	0	10,875	0	0	972,078	7,065		979,143	22				
24	Section D - INTERGOVERNMENTAL											23				
25												24				
26	Federal grants and reimbursements											25				
27	Federal grants	2,354,051	3,982,208		81,134	2,426,347		8,843,740		B89	8,843,740	26				
28	Community development block grants	165,459						165,459		B50	165,459	27				
29	Housing and urban development	205,102				941,016		1,146,118		B50	1,146,118	28				
30	Public assistance grants	0						0		B79	0	29				
31	Payment in lieu of taxes	27,009			4,325			31,334		B30	31,334	30				
32								0			0	31				
33	Total Federal grants and reimbursements	2,751,621	3,982,208	0	85,459	3,367,363	0	10,186,651	0		10,186,651	32				
34												33				
35												34				
36												35				
37												36				
38												37				
39												38				
40												39				
												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF COUNCIL BLUFFS						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		7,744,139					7,744,139		C46	7,744,139	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	147,007	1,695,000			9,954,648		11,796,655		C89	11,796,655	49		
50	Iowa Department of Transportation					0		0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority		100,000					100,000		C89	100,000	52		
53	CEBA grants		278,476					278,476		C89	278,476	53		
54	Commercial & Industrial Replacement Claim		6,944		304,729			311,673		C89	311,673	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	147,007	9,824,559	0	304,729	9,954,648	0	20,230,943	0		20,230,943	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions		96,280					96,280			96,280	63		
64	Library service	243,059						243,059		D89	243,059	64		
65	Township contributions							0		D89	0	65		
66	Fire/EMT service							0		D89	0	66		
67	School Liaison Program	396,233						396,233		D89	396,233	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	639,292	96,280	0	0	0	0	735,572	0		735,572	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	3,537,920	13,903,047	0	390,188	13,322,011	0	31,153,166	0		31,153,166	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0		A91	0	73		
74	Sewer							0	5,911,338	A80	5,911,338	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking	206,287						206,287		A60	206,287	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage							0	5,059,048	A81	5,059,048	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF COUNCIL BLUFFS						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit	183,172						183,172		A94	183,172	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	458,897						458,897		A89	458,897	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	128,781						128,781		A89	128,781	92				
93	Ambulance charges	1,509,508						1,509,508		A89	1,509,508	93				
94	Sidewalk street repair charges		4,441					4,441		A44	4,441	94				
95	Housing and urban renewal charges		5,010					5,010		A50	5,010	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	1,153,326						1,153,326		A61	1,153,326	100				
101	Animal control charges	8,764						8,764		A89	8,764	101				
102	Other charges - Specify	620,791						620,791			620,791	102				
103	Mid America Center	3,922,433						3,922,433			3,922,433	103				
104	TOTAL CHARGES FOR SERVICE	8,191,959	9,451	0	0	0	0	8,201,410	10,970,386		19,171,796	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS		304,272					304,272		U01	304,272	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	2,916	381,373					384,289	3,780	U99	388,069	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	239,502	29,236			253,914		522,652	625,777	U11	1,148,429	110				
111	Fines	1,234,961						1,234,961		U30	1,234,961	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Non-governmental grants	846,456	2,314,467			3,148,860		6,309,783	4,500		6,314,283	114				
115	Water Works portion of projects		126,472			116,687		243,159			243,159	115				
116	Insurance Settlements	17,374						17,374			17,374	116				
117	Forfeited Assets							0			0	117				
118	Other Payments	1,451,735	64,489			408,347		1,924,571			1,924,571	118				
119	State Grant			4,000				4,000	5,000		9,000	119				
120	TOTAL MISCELLANEOUS	3,792,944	2,916,037	4,000	0	3,927,808	0	10,640,789	639,057		11,279,846	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF COUNCIL BLUFFS						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	63,599,272	26,283,708	5,054,105	6,762,710	17,249,819	0	118,949,614	11,616,508		130,566,122	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0	32,848	NR	32,848	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans		555,555			4,401		559,956	0		559,956	127				
128	Internal TIF loans and transfers in		787,458		509,771	587,234		1,884,463			1,884,463	128				
129	Donated Infrastructure from Government Funds							0	9,076,531		9,076,531	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	0	1,343,013	0	509,771	591,635	0	2,444,419	9,109,379		11,553,798	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	63,599,272	27,626,721	5,054,105	7,272,481	17,841,454	0	121,394,033	20,725,887		142,119,920	132				
133												133				
134	Beginning fund balance July 1, 2015	21,424,723	22,440,537	689,590	4,771,739	6,642,036		55,968,625	150,699,396		206,668,021	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	85,023,995	50,067,258	5,743,695	12,044,220	24,483,490	0	177,362,658	171,425,283		348,787,941	136				
137												137				
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF COUNCIL BLUFFS						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
1	Section A — PUBLIC SAFETY											1				
2	Police department/Crime prevention — Current operation	17,696,249						17,696,249		E62	17,696,249	2				
3	Purchase of land and equipment							0		G62	0	3				
4	Construction							0		F62	0	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction							0		F04	0	7				
8	Emergency management — Current operation	13,291						13,291		E89	13,291	8				
9	Purchase of land and equipment							0		G89	0	9				
10	Flood control — Current operation	96,359	151,558					247,917		E59	247,917	10				
11	Purchase of land and equipment							0		G59	0	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	11,335,686						11,335,686		E24	11,335,686	13				
14	Purchase of land and equipment							0		G24	0	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation	2,056,467						2,056,467		E32	2,056,467	16				
17	Purchase of land and equipment							0		G32	0	17				
18	Building inspections — Current operation	1,019,191						1,019,191		E66	1,019,191	18				
19	Purchase of land and equipment							0		G66	0	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation							0		E66	0	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation	582,503						582,503		E32	582,503	24				
25	Purchase of land and equipment							0		G32	0	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation							0		E89	0	27				
28	Purchase of land and equipment							0		G89	0	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	32,799,746	151,558		0	0	0	32,951,304			32,951,304	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF COUNCIL BLUFFS		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		5,374,598					5,374,598		E44	5,374,598	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation	103,245						103,245		E60	103,245	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		239,889					239,889		E44	239,889	48
49	Traffic control safety — Current operation		1,235,689					1,235,689		E44	1,235,689	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation		447,838					447,838		E44	447,838	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		87,521					87,521		E81	87,521	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	178,487						178,487		E89	178,487	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68	Transit Operations	1,190,792						1,190,792			1,190,792	68
69	Procurement	0						0			0	69
70	Levee Certification		3,517,887					3,517,887			3,517,887	70
71	Equipment Maintenance		630,601					630,601			630,601	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	1,472,524	11,534,023		0	0	0	13,006,547			13,006,547	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF COUNCIL BLUFFS		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation	492,472						492,472		E32	492,472	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	208,424						208,424		E79	208,424	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	700,896	0		0	0	0	700,896			700,896	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF COUNCIL BLUFFS		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	2,793,324	390,939					3,184,263		E52	3,184,263	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	2,021,107						2,021,107		E61	2,021,107	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	2,942,569						2,942,569		E61	2,942,569	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	42,659						42,659		E03	42,659	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	5,024,996						5,024,996		E61	5,024,996	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	12,824,655	390,939		0	0	0	13,215,594			13,215,594	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		2,087,353					2,087,353		E89	2,087,353	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		401,034					401,034		E50	401,034	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	627,871						627,871		E29	627,871	148
149	Purchase of land and equipment	1,319,594						1,319,594		G29	1,319,594	149
150	Other community and economic development — Current operation		389,016					389,016		E89	389,016	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			3,239,379				3,239,379		E89	3,239,379	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	1,947,465	2,877,403	3,239,379	0	0	0	8,064,247			8,064,247	154
155												155
156	TIF Rebates are expended out of the TIF Special											156
157	Revenue Fund within the Community and Economic											157
158	Development program's activity "Other"											158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF COUNCIL BLUFFS		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	493,884						493,884		E29	493,884	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	1,972,150						1,972,150		E23	1,972,150	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	452,054						452,054		E25	452,054	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	4,875,158						4,875,158		E31	4,875,158	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	1,763,554						1,763,554		E89	1,763,554	171
172	Other general government — Current operation	2,172,075	624,836					2,796,911		E89	2,796,911	172
173	Purchase of land and equipment							0		G89	0	173
174	FEMA Disaster	173,362						173,362			173,362	174
175	Technology	2,237,797						2,237,797			2,237,797	175
176	TOTAL GENERAL GOVERNMENT	14,140,034	624,836	0	0	0	0	14,764,870			14,764,870	176
177	Section G — DEBT SERVICE							0			0	177
178	Principal payments		2,442,105		9,955,000			12,397,105			12,397,105	178
179	Interest payments		181,246		1,615,867			1,797,113			1,797,113	179
180	Other financing cost			0	5,511	0		5,511			5,511	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	2,623,351	0	11,576,378	0	0	14,199,729			14,199,729	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	LOST Capital Projects		10,556,859					10,556,859			10,556,859	184
185	Capital Projects					20,906,607		20,906,607			20,906,607	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	10,556,859		0	20,906,607	0	31,463,466			31,463,466	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	10,556,859	0	0	20,906,607	0	31,463,466			31,463,466	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	63,885,320	28,758,969	3,239,379	11,576,378	20,906,607	0	128,366,653			128,366,653	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF COUNCIL BLUFFS		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								5,672,295	E80	5,672,295	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								5,209,616	E81	5,209,616	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF COUNCIL BLUFFS		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								148,368		148,368	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246	Sewer and sewage disposal depreciation								3,633,167		3,633,167	246
247	Landfill/Garbage depreciation								230,334		230,334	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								14,893,780		14,893,780	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	63,885,320	28,758,969	3,239,379	11,576,378	20,906,607	0	128,366,653	14,893,780		143,260,433	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	559,956						559,956			559,956	255
256	Internal TIF loans/repayments and transfers out			1,884,463				1,884,463			1,884,463	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	559,956	0	1,884,463	0	0	0	2,444,419	0		2,444,419	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	64,445,276	28,758,969	5,123,842	11,576,378	20,906,607	0	130,811,072	14,893,780		145,704,852	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable	1,259,388						1,259,388			1,259,388	263
264	Restricted	4,758,197	21,308,289	619,853	467,842	3,576,883		30,731,064			30,731,064	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	14,561,134					0	14,561,134			14,561,134	267
268	Total Governmental	20,578,719	21,308,289	619,853	467,842	3,576,883	0	46,551,586			46,551,586	268
269	Proprietary								156,531,503		156,531,503	269
270	Total ending fund balance June 30, 2016	20,578,719	21,308,289	619,853	467,842	3,576,883	0	46,551,586	156,531,503		203,083,089	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	85,023,995	50,067,258	5,743,695	12,044,220	24,483,490	0	177,362,658	171,425,283		348,787,941	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF COUNCIL BLUFFS Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																												
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">Amount paid to other local governments</th> <th></th> </tr> <tr><td>M05 \$</td><td>121,295</td></tr> <tr><td>M32</td><td></td></tr> <tr><td>M44</td><td></td></tr> <tr><td>M94</td><td>924,572</td></tr> <tr><td>M52</td><td></td></tr> <tr><td>M62</td><td>30,858</td></tr> <tr><td>M80</td><td></td></tr> <tr><td>M81</td><td></td></tr> <tr><td>M89 \$</td><td>161,770</td></tr> </table>	Amount paid to other local governments		M05 \$	121,295	M32		M44		M94	924,572	M52		M62	30,858	M80		M81		M89 \$	161,770	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">Purpose</th> <th style="text-align: left;">Amount paid to State</th> </tr> <tr><td>Highways.....</td><td>L44 \$</td></tr> <tr><td>All other.....</td><td>L89 \$</td></tr> </table>	Purpose	Amount paid to State	Highways.....	L44 \$	All other.....	L89 \$
Amount paid to other local governments																												
M05 \$	121,295																											
M32																												
M44																												
M94	924,572																											
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M62	30,858																											
M80																												
M81																												
M89 \$	161,770																											
Purpose	Amount paid to State																											
Highways.....	L44 \$																											
All other.....	L89 \$																											

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.					
Total salaries and wages paid.....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">Amount - Omit cents</th> </tr> <tr> <td style="width: 20%; text-align: center;">Z000 \$</td> <td style="text-align: right;">34,658,133</td> </tr> </table>	Amount - Omit cents		Z000 \$	34,658,133
Amount - Omit cents					
Z000 \$	34,658,133				

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED															
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year							
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)							
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$							
2. Sewer utility	19U 4,581,000	29U	39U 206,000	49U	49U	49U 4,375,000	49U	I89							
3. Electric utility	19U	29U	39U	49U	49U	49U		I92							
4. Gas utility	19U	29U	39U	49U	49U	49U		I93							
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94							
6. Industrial Revenue	19T	24T	34T		44T	44T		I89							
7. Mortgage revenue	19T	24T	34T		44T	44T		I89							
8. TIF revenue	19U	29U	39U	49U	49U 3,564,951	49U	49U	I89							
9. Bass Pro Note	19U 8,547,369	29U	39U 2,442,105	49U	49U	49U	49U 6,105,264	I89							
10. G. O. BONDS	19U 50,490,000	29U	39U 9,955,000	49U 40,535,000	49U	49U	49U	I89							
11. Settlement	19U 3,371,426	29U	39U 528,571	49U	49U	49U	49U 2,842,855	I89							
12. HUD Loan	19U 645,000	29U	39U 645,000	49U	49U	49U	49U 0	I89							
13. RCC	19U	29U 420,000	39U 56,660	49U	49U	49U 363,340	49U	I89							
14.	19U	29U	39U	49U	49U	49U	49U	I89							
Total long-term debt	67,634,795	420,000	13,833,336	40,535,000	3,564,951	4,738,340	8,948,119	0							
B. Short-term debt Outstanding as of JULY 1, 2015		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">Amount - Omit cents</th> </tr> <tr> <td style="width: 20%; text-align: center;">61V \$</td> <td></td> </tr> <tr> <td style="text-align: center;">64V \$</td> <td></td> </tr> </table>								Amount - Omit cents		61V \$		64V \$	
Amount - Omit cents															
61V \$															
64V \$															
Outstanding as of JUNE 30, 2016		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">Amount - Omit cents</th> </tr> <tr> <td style="width: 20%; text-align: center;">\$</td> <td style="text-align: right;">4,598,860,551</td> </tr> <tr> <td style="text-align: center;">x .05 = \$</td> <td style="text-align: right;">229,943,028</td> </tr> </table>								Amount - Omit cents		\$	4,598,860,551	x .05 = \$	229,943,028
Amount - Omit cents															
\$	4,598,860,551														
x .05 = \$	229,943,028														

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014																																											
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th colspan="6" style="text-align: center;">Amount - Omit cents</th> </tr> <tr> <th style="width: 20%;">Type of asset</th> <th style="width: 10%;">Bond and interest funds (a)</th> <th style="width: 10%;">Bond construction funds (b)</th> <th style="width: 10%;">Pension/retirement funds (c)</th> <th style="width: 10%;">all other funds (d)</th> <th style="width: 10%;">Total (e)</th> </tr> <tr> <td rowspan="3" style="vertical-align: top; padding: 5px;"> Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property. </td> <td>W01</td> <td>W31</td> <td colspan="3">W61</td> </tr> <tr> <td>\$</td> <td>\$</td> <td colspan="3"></td> </tr> <tr> <td style="text-align: right;">393,527</td> <td></td> <td style="text-align: right;">41,221,654</td> <td colspan="2" style="text-align: right;">41,615,181</td> </tr> <tr> <td colspan="6" style="padding: 5px;"> REMARKS V98 </td> </tr> </table>								Amount - Omit cents						Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			\$	\$				393,527		41,221,654	41,615,181		REMARKS V98					
Amount - Omit cents																																											
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)																																						
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61																																								
	\$	\$																																									
	393,527		41,221,654	41,615,181																																							
REMARKS V98																																											